

SECRET INSPECTORS OF THE CUSTOMS.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

RELATIVE TO

Secret inspectors of the customs, in compliance with a resolution of the House of Representatives of the 8th December last.

FEBRUARY 8, 1847.

Read, and referred to the Committee of Ways and Means.

TREASURY DEPARTMENT,
February 5, 1847.

SIR: On the 8th of December last, the following resolution was adopted by the House of Representatives:

"Resolved, That the Secretary of the Treasury be directed to report to this House, with all convenient despatch, whether any person or persons have at any time between the 4th day of March, 1845, and the 1st day of December, 1846, been employed as secret inspectors of the customs, or agent, or in any capacity other than ordinary officers; the name or names of all persons so employed; the collection district in which he or they reside, or to which appointed; when and by whom appointed; what duty he or they have performed; the amount of the per diem or other pay allowed to each person; the amount of travelling fees or expenses, or both, allowed and now due, or paid to each; the aggregate of all pay, travel, fees, or expenses due, allowed, or paid to each; where, how, and by whom paid; and also by what authority such appointments were made, and such payments made."

Scarcely any portion of the information which was called for by this resolution being within the personal knowledge of the Secretary of the Treasury, the resolution was referred, at an early period of the session, for a report to me by the First Comptroller of the Treasury, to whom (including the First Auditor) the law assigns the duty of revising the accounts of the collectors of the customs by whom inspectors are paid. Inspectors are not paid by the Secretary of the Treasury, nor are their accounts adjusted by him. I have never appointed an inspector of the revenue of any kind, and have never adjusted the accounts of any such officer. The persons called secret or confidential inspectors are, in truth, only inspectors of the revenue, appointed and paid in the same manner;

Ritchie & Heiss, print.

and they are called confidential, simply because, under the usage of the department for many years past, their names are not announced or published, because it always has been supposed by my predecessors, as well as by myself, and by the collectors by whom they are appointed, that their services in some cases would be far more efficacious where their names or persons were unknown to smugglers, or to others disposed to violate the revenue laws of the Union. If their names and persons were known, smugglers and others disposed to violate the revenue laws would avoid their presence, neighborhood, or locality, and seek some other port or place, where, from the publication of the names of all such officers, it would consequently be known that none were or could be present to detect their illicit transactions, and bring the perpetrators to the punishment prescribed by the law. To appoint inspectors for the purpose of preventing or detecting smuggling, and at the same time to make known their names and persons, would be a useless waste of the public money, and could never receive the sanction of this department. In order to be useful, it is indispensable that their names and persons should be unknown. The very fact, now known to smugglers and violators of the revenue laws, that such inspectors are appointed, and that they are ignorant of their names, persons, or locality, and that therefore they may be present at the very time and point where they are prosecuting their illegal traffic, operates *in terrorem* to prevent smuggling, or at least to diminish it, by increasing the chances of detection, by rendering it more expensive and hazardous, by augmenting the number of seizures, and thus protecting the revenue from great and ruinous sacrifice. If it were now announced that no confidential agents would be employed to prevent frauds or smuggling, and thus, as it were, give impunity to these offences, this department has the best reason to believe, from what occurred in 1845 and 1846, that immediately upon the lakes and the St. Lawrence, and probably also upon other points of our seaboard, and especially at the points more remote and unfrequented of the Gulf of Mexico, an organized system of smuggling would have been established, composed of many persons and large capital; and that very soon here, as in many parts of Europe, where there were high tariffs, smuggling would have become a regular employment, and a per centage, as in Europe, far below the duty, would be charged by them upon illicit importations, and thus eventually defraud the revenue of many hundreds of thousands, and perhaps eventually of many millions of dollars, to the sacrifice of the fair trader, to the great prejudice of the revenue, requiring increased taxation to replenish the treasury, and corrupting the morals of the whole community by constant temptations to smuggle goods, or purchase them when smuggled.

Such were the views entertained heretofore, as shown by the records of my predecessors in this department, and by whom confidential agents to protect the revenue, from time to time, were found necessary. Their employment, however, was not so general until after the enactment of the tariff of the 30th of August, 1842. It is shown, by all experience, that exactly as the duties are increased is the danger of smuggling augmented, and the greater the necessity of the services of confidential agents, and of incessant vigilance to detect or prevent the illicit traffic. By the tariff of 1842 the duties were greatly augmented; many of them being prohibitory in whole or in part, and some of them exceeding several hundred per cent. of the value of the imports. It was well known to the

Congress by which this law was enacted that such augmented duties would increase the danger of smuggling and other frauds upon the revenue, and hence many additional and extraordinary provisions were embodied in that law to prevent these consequences. With this view smuggling, whether direct or indirect, whether by illicit importation or fraudulent invoice, was made a misdemeanor, and, for the first time in our own country, punishable with a fine of many thousand dollars and imprisonment for years, or both, at the discretion of the court. Such were the views of the danger of smuggling entertained by those who framed that law, and such was the opinion of the Secretary of the Treasury then in office, under whose auspices and advice it was enacted; and he soon found it necessary, shortly after the passage of this act, as shown by the records of the treasury, to assign confidential duties to an additional number of inspectors, employed as well within as without their districts, and in Canada, to detect, prevent, or punish smuggling. No new office was created, but confidential duties of this character were assigned to inspectors of the revenue, as they had been assigned heretofore, from time to time, to those officers, under preceding administrations. Such was the course pursued by Mr. Secretary Forward, immediately after the enactment of the tariff of 1842; and his example was followed by his successors. Those three worthy and eminent men, differing so widely as to the policy of the government, and the subject of a protective tariff, especially that of 1842, and all of them highly distinguished for legal erudition, united in opinion upon this subject, and all of them pursued the same course in sanctioning the employment of inspectors for confidential purposes, and by all of them it is clear from numerous acts that the services of such inspectors in that capacity were deemed of the highest importance. This is abundantly proved by numerous facts, as also by the repeated sanction by them, whilst in office, of the appointment of such inspectors, to whom confidential duties were assigned. Many of such persons were found in office when I was placed at the head of this department, and their number is less at the present period, as well as on the first of December last, than when I came into office. It is true that the rate of duties is much lower under the tariff which went into operation on the 1st of December last; still, many of these duties, augmented as they were on account of the war, ranging as high as thirty, forty, and one hundred per cent., are regarded by this department as heavy duties; although, then, the risk of smuggling is not so great since the 1st of December last as it was under the tariff of 1842, there is still great hazard of smuggling. There are also other causes requiring increased vigilance to protect the revenue. Among these are the following: 1st. The great extension of population along our lake coast, opening new avenues and facilities for illicit imports brought from the opposite shores of Canada, where by law they were introduced free of duty. 2d. The great extension of our coast, by the annexation of Texas, along the Gulf of Mexico, in the vicinage of Cuba and South America, with many bays and inlets almost unfrequented and unknown, and presenting extraordinary facilities and temptations for smuggling of many articles, but especially of sugar and molasses. 3d. By the act of the 3d of March, 1845, permitting, for the first time, importation through the United States to Mexico, and also to the Canadas and New Brunswick, the danger of smuggling and frauds upon the revenue was augmented, as well from the hazard of these goods being opened on their transit, and

left within our limits, as the still greater danger of re-importation after their introduction into any adjoining British or Mexican provinces. To prevent their being opened on the way through our limits, various regulations were required to be made by the Secretary of the Treasury, by the 2d, 3d, 4th, 5th, 6th, 7th, and 8th sections of that law. There was new danger of smuggling under this act, for the goods were brought within our limits, passing through the interior, subject to be taken out or changed on their way through the country.

Goods thus in transit through Europe—as, for instance, through the German states, before the Zoll Verein, and from Switzerland through France, for exportation—all experience had shown that goods thus in transit through these countries were greatly liable to be smuggled on their way, and to be changed by opening the package, taking out the goods, and reclosing the same; and similar regulations, in part, to those which existed there, so far as they were proper and applicable, were introduced here by my instructions, especially as to the precautions of cases and leaden seals, to prevent the opening and closing of packages, and to secure their identity, and also identify their contents. By the 9th and 11th sections of that act it was provided as follows:

“SEC. 9. *And be it further enacted*, That no goods, wares, or merchandise exported according to the provisions of this act shall be voluntarily landed or brought into the United States; and on being so landed or brought into the United States they shall be forfeited; and the same proceeding shall be had for their condemnation and the distribution of the proceeds of their sales as in other cases of forfeiture of goods illegally imported. And every person concerned in the voluntary landing or bringing such goods into the United States shall be liable to a penalty of four hundred dollars.”

“SEC. 11. *And be it further enacted*, That the Secretary of the Treasury is hereby further authorized to prescribe such rules and regulations, not inconsistent with the laws of the United States, as he may deem necessary to carry into effect the provisions of this act, and to prevent the illegal reimportation of any goods, wares, or merchandise which shall have been exported as herein provided; and that all acts or parts of acts inconsistent with the provisions of this act be, and the same are hereby, repealed.”

By this law the Secretary was required to exert his whole power “to prevent the illegal reimportation of any goods, wares, or merchandise which shall have been exported as herein provided;” and the services of inspectors, acting confidentially, were highly important under this law.

Fourthly. So also under the act of 8th of August, 1846, allowing the transit of foreign imports from the Canadas, carried through our limits, to be exported abroad, the same danger of smuggling occurred, and the Secretary of the Treasury was required by that law to guard against it. Here also the services of agents acting confidentially were important.

Fifthly. Under the 2d section of the act of 6th of August, 1846, allowing the transportation of foreign goods, with the duties unpaid, from port to port, coastwise as well as into the interior, for re-exportation or consumption, there was danger of smuggling, requiring the services of similar agents, and demanding great vigilance, and the exaction of strict obedience to the instructions of this department.

Sixthly. The situation of those ports of Mexico upon the Rio Grande and

the Gulf: under the instructions of this department to permit only the entry there of goods the growth, produce, or manufacture of our own country, or of foreign goods which were first ascertained to have paid the duties here, great vigilance was required to prevent smuggling in this quarter; as an evidence of which, under instructions issuing from this department, there have been seized in Mexico, under the orders of the Treasury Department, foreign goods which had not paid the duties here of the estimated value of three hundred thousand dollars, which will diminish to that extent the expenses of the war with Mexico. Most valuable and important services have been rendered by an inspector acting confidentially in that quarter.

It will be conceded that the six preceding causes, occurring since the 4th of March, 1845, have been greatly calculated to increase smuggling; and this danger has been recognised by Congress as a fact, in several of these laws: yet, so far from augmenting the number of these inspectors, several of them were discontinued, with my approbation and on my request, and the office filled by no other inspector of that character. In two instances, also, on the 15th of September last, at my request, two inspectors were discontinued who were performing confidential duties, where, upon an examination of their accounts, the expense was deemed greater than could be borne by the treasury at this period. It appears by the report of the First Comptroller, hereto annexed, (marked A,) that the whole amount of per diem and mileage, including expenses and compensation of every kind from the 4th of March, 1845, up to the 1st of January, 1847, for all the ports but one, and up to the 1st October last for that port, amounted to \$26,968 53—being at the rate of about \$15,000 per annum for that whole confidential preventive service; whereas, for the same service in England, with a coast of about one sixth of our own, this sum is believed to exceed, for the expense there for a similar confidential preventive service, half a million of dollars per annum. This sum of \$15,000 per annum is paid under the direct sanction of the law, and never exceeds in any case the amount expressly authorized by the 7th section of the act of 17th June, 1844, namely: "To any inspector for any services, subsistence, travelling, or any other amount fixed by law, of three dollars per day, and not to exceed ten cents per mile for travelling expenses, when actually engaged in the performance of his duties at any other place than the port, or custom-house, from the collector of which he has received his appointment." This law expressly embraces the services of these inspectors performing these confidential duties, as well within as out of their districts, and provides for as well as limits their compensation; and no more than this has ever been sanctioned by me, or has ever been paid since the 4th of March, 1845, or, as believed, since the 17th of June, 1844. Such is the plain language of this law; and it is well known, as a part of the history of its enactment, that this very class of inspectors, performing these confidential services, did receive a larger compensation than the amount allowed by the said act of 17th of June, 1844; and that act was expressly designed to fix and limit their compensation. The number of inspectors performing confidential service has been diminished by me. The number of these inspectors performing confidential services was thirteen on the 4th March, 1845, and on the first of December last, as now, was but nine. Those, also, costing the most have been discontinued, and greater vigilance, activity, and energy required from those who

remained. The force thus employed, though small in number, is now most useful and effective, as well as economical; and this department entertains no doubt that the small sum thus expended saves many hundred thousand dollars a year to the treasury. The principal theatre for the operation of smugglers is along the St. Lawrence and the northern lakes, from the Canadas along our whole northern and northwestern frontier. Depots for goods intended to be smuggled into the United States across the St. Lawrence and the lakes, and other streams that unite them, have been clearly ascertained; that they have agencies, also, within our limits, is quite as certain. There is no doubt that smuggling, to some extent, is still carried on from the Canadas, and that foreign goods are sold, or have been sold, at places in the interior within our limits, at prices far below those of the city of New York. The line which separates us from the British provinces in North America exceeds two thousand miles; and to defend such a line, at all times and at every point, against illicit traffic, is almost impossible; yet it is believed that the amount of smuggling can be, and actually is reduced to a very small sum, at a very trifling expense, by the means employed by this department.

If this department were now openly to withdraw and discontinue the use of every inspector who is performing these confidential services, and have no one, unknown to the smugglers, to watch or arrest their movements, thus abandoning the whole confidential preventive service, it is my full conviction that smuggling, to an almost unlimited extent, would be carried on within our limits, and this department would be most justly censured for a gross dereliction of duty. The consequences of the smuggling that would thus ensue, would be: 1st. A great diminution of the receipts from customs, and consequent depreciation of the public credit. 2d. Increased taxation to supply the deficit. 3d. A serious injury to the American manufacturer, by subjecting him to the competition of smuggled goods which had paid no duties. 4th. The loss to the navigating interest, freighter, and ship builder, foreign imports being smuggled almost exclusively in foreign vessels. 5th. The sacrifice of our own merchants and honest traders, brought into ruinous competition with the free goods of the foreign smuggler. 6th. The prejudice of our own ports, and labor employed there, by transferring to British ports in the Canadas smuggled goods that would take the place of those fairly and legally imported. 7th. The lawless spirit, and the contempt of the authority of the Union, that would be introduced by the constant violation of our revenue laws with perfect impunity. 8th. The debasement and demoralization that would be engendered by the importation, use, and purchase of smuggled goods. From all these causes, as well as from the solemn obligation to arrest the infraction of those laws that are placed by Congress under the supervisory care of this department, with positive directions from them to prevent the violation of those laws, I did not feel justified in abandoning the means used by my predecessors to prevent illicit traffic.

Herewith is communicated the report of the First Comptroller of the Treasury, (marked No. 1,) which will be found fully sustaining the views of this department, both as to the law and the facts, and the uniform practice of the treasury, at all times, in the appointment of these inspectors, and the useful character of their services when thus rendered in a confidential capacity. The resolution of the House, it will be seen, (but few of the facts being within my personal knowledge,) was referred for a

report to me on the subject by the First Comptroller, inasmuch as the accounts of these collectors pass under his revision. In that report the Comptroller sends me two tables—one marked A, containing all the information called for except the names, when and by whom the appointments were made, and the sums paid to each of these inspectors; the other table, marked B, contains nothing more than a list of the names, accompanied by the suggestion of the report that to publish them would destroy their usefulness, and would be seriously detrimental to the public service. This suggestion is true; and if this department is deprived of the means, heretofore adopted by my predecessors, of securing the revenue from loss by the use of these inspectors, it is my duty to say that the estimate heretofore presented by me of the revenue derivable from the tariff of 1846 must be recalled, and that no calculation could be made of the probable reduction of the revenue, when the usual and ordinary means to prevent smuggling by confidential agents shall be abandoned. Smugglers are both criminals and enemies of the country. They are criminals, because the law denounces their offence as a high misdemeanor, and prescribes for it severe punishment. They are enemies, also; not in military array, but they are diminishing the revenues of the government, impairing the resources of the country, reducing to want and embarrassment many of our own citizens engaged in honest employments, inspiring a contempt for the laws and the government, and affecting most injuriously the morals of the people. When such enemies are being watched by vigilant and confidential agents, to make known to such enemies and to the world the names of such agents would render them wholly useless, and might, as is proved by examples, expose their lives to hazard.

Under these circumstances, the department is placed by the resolution of the House in a position of great responsibility. On the one hand, if it withholds the names, it subjects the department, by possibility, to calumnious imputations and groundless assaults—assaults that never would be made if the names were communicated. But when it is considered that these appointments are not made by the Secretary, but by the collectors, and that their accounts are not adjusted by the head of the department, and that they have all been thus appointed under the direct sanction of the law, and that it clearly appears by the report of the Comptroller that they have been paid only the sums authorized by the law, it is believed that this department ought not in justice to itself, or to the public service, thus to destroy these efficient means of detecting and preventing smuggling, unless it should be the will of the House, with a full knowledge of all these facts, that these names should be communicated, and the means thus used to protect the revenue abandoned by the department. In this position of the case, this department does not refuse to communicate the names; on the contrary, it expressly consents to give them all forthwith. But the department considers that it is due to itself, and to the public interest, and that it is most respectful to the House of Representatives, and every member of it, who, under the circumstances now stated, might deem the publication injurious to the country, to cause to be prepared, as he has done, a table of the names; and, whilst answering fully every other branch of the resolution, to tender them the names also, as he now does, as set forth in table B, should it be the pleasure of the House now to require them.

The names of the persons holding these stations at this time would, it is fully believed, be highly satisfactory to the House of Representatives.

and to the country. They are zealous, faithful, and efficient officers, and have contributed largely to protect the revenue. This department has answered this resolution as speedily as the facts could be collected, and as was practicable, without neglecting other and more important duties. It is always the anxious desire of this department to respond fully and promptly to any call of the House of Representatives. This is its wish, not only from its respect for the members of that House, but also for the people by whom they are commissioned, and also for the government of our country, of which they constitute so great an element, emanating as they do immediately from the people, and invested by them with such high powers under the constitution.

A reference to the reports made to the House and its several committees, during the past and present session, will furnish the best evidence of the desire of this department to comply fully and promptly with all the resolutions of the House. Reports made during the two past sessions to the House and its committees, by this department, far exceed in number and magnitude, and in the labor required and time necessary for their preparation, those transmitted during any preceding similar period of the government. This is not stated by way of complaint, but is submitted to the indulgent consideration of the House as a sufficient evidence of my great solicitude most fully and promptly to answer all its resolutions.

Most respectfully, your obedient servant,

R. J. WALKER,

Secretary of the Treasury.

Hon. JOHN W. DAVIS,

Speaker of the House of Representatives.

No. 1.

TREASURY DEPARTMENT,

Comptroller's Office, February 5, 1847.

SIR: In compliance with directions received from you under the resolution adopted by the House of Representatives on the 8th December, 1846, requiring you to report "whether any person or persons have, at any time between the 4th day of March, 1845, and 1st day of December, 1846, been employed as secret inspectors of the customs, or agents, or in any capacity other than ordinary officers; the name or names of all persons so employed; the collection district in which he or they reside, or to which appointed; what duty he or they have performed; the amount of the per diem or other pay allowed to each person; the amount of travel, fees, or expenses, or both, allowed and now due, or paid to each; the aggregate of all pay, travel, fees, or expenses due, allowed, or paid to each; when, how, and by whom paid; and also by what authority such appointments were made, and such payments made," I have the honor to transmit, herewith, two tables, (lettered A and B,) similar in all respects, except that in the one which is lettered B the names are given of the persons who, having been duly appointed inspectors of the customs, upon nominations made by collectors, and approved by the principal officer of this department, under the 21st section of the act of Congress approved March 2, 1799, have been employed in the performance of confidential ser-

vices as inspectors aforesaid ; and that in the other, (lettered A,) numerals are substituted for said names, as it may be deemed advisable by the House of Representatives, with reference to the public interests and the confidential character of the services of said inspectors, to withhold their names, for reasons similar to those which must have dictated that clause of the third division of the 22d section of the act of Congress to change the organization of the Post Office Department, approved July 2, 1836, which provided that the names of persons employed in detecting depredations on the mail, and other confidential agents, need not be disclosed in the annual reports made by the Postmaster General to Congress of the incidental expenses of said department.

Shortly after the tariff of 1842 was imposed, several inspectors of the customs, appointed by collectors of different districts, with the approbation of Secretary Forward, were required, by his and their directions, to perform services confidentially, as other inspectors have since been by the successors of said collectors and Secretary ; and as such inspectors were formerly required to do, especially whilst the embargo and non-intercourse laws were in force, and during the late war with Great Britain ; one instance whereof I may cite, as it has been made public by the application of Amos Proctor, one of those inspectors, to Congress for relief. Vide 2d vol. House Documents, 1st session 28th Congress, report No. 474, to accompany the bill which became their act, approved June 17, 1844 ; by which report it appears that he acted as inspector of the customs confidentially within several districts ; and that, to enable him more effectually to protect the revenue, he was also invested with the powers of a deputy marshal ; also, that, to obtain information for said purpose, he went secretly even within the British possessions.

The compensation paid to inspectors of the customs is at the rate of three dollars per diem, limited by the 2d section of the act of Congress to establish the compensation of officers employed in the collection of duties, approved March 2, 1799, and their act to increase the compensation of inspectors and others approved April 26, 1816, except when, by the direction of the Secretary of the Treasury, a smaller rate is expressly fixed.

But when these inspectors have been required, for the benefit of the public, to go not only beyond the limits of their respective ports, but beyond their districts, to perform the services mentioned in the 54th and 70th sections of the aforesaid act of Congress approved March 2, 1799, or other services directed by a collector of the customs, as often happens, the reasonable expenses which have been thereby necessarily incurred by said inspectors have been considered expenses incident to the collection of the revenue, and as such have been paid thereout by collectors, in pursuance of instructions generally issued from this office, by the direction or with the approbation of the Secretary of the Treasury, in the exercise of the power conferred and obligation devolved on him by the 6th section of the act of Congress approved May 8, 1792, "to direct the superintendence of the collection of the duties on imports and tonnage, as he shall judge best ;" of which instructions eleven examples are furnished by the accompanying papers (lettered C) that were respectively issued by Comptrollers Steele, Duvall, Rush, and Anderson.

When Secretary Forward proceeded to regulate the allowances which should be made for such expenses to inspectors of the customs, who were required to perform services confidentially as aforesaid, he determined to

compensate them at the rate of three dollars per diem, and to allow their travelling expenses, with board, at the rate of four dollars per day. But in the month of June, 1843, Secretary Spencer directed that their compensation should be at the rate of three dollars per diem; and that to defray their expenses, each of them should be allowed not exceeding ten cents per mile when actually engaged in the performance of his duties away from the port, from the collector whereof he received his appointment; which regulation having been made part of the 7th section of the act of Congress making appropriations for the civil and diplomatic expenses of government, approved June 17, 1844, the allowances subsequently and now made to such inspectors do not exceed the limits fixed by said regulation and section.

I need only further remark that each of the enclosed tables show that, on the 3d of March, 1845, thirteen inspectors of the customs were rendering services confidentially, and that only nine are now so employed.

With great respect, your obedient servant,

JAMES W. McCULLOH,
Comptroller.

Hon. R. J. WALKER,
Secretary of the Treasury.

A.

List of inspectors of the customs who have been required to render services confidentially, between the 4th day of March, 1845, and the 1st day of December, 1846, with the amount of compensation paid to them respectively, ascertained from the quarterly accounts rendered to the Treasury Department by the collectors of their several districts; ending on the 31st of December, 1846, excepting that of New York, which ends on the 30th September, 1846, being their latest returns.

Inspectors	Appointed—			In the place of—	Compensation.			Paid by collector at—
	Where.	When.	By whom.		Per diem.	Mileage.	Aggregate.	
No. 1	Sackett's Harbor	May 9, 1843	John C. Dickey -	Original - - - -	\$1,179 00	\$1,154 10	\$2,333 10	Sackett's Harbor.
2*	Do	Mar. 13, 1846	Otis N. Cole -	No. 1 - - - -	552 00	408 10	960 10	Do.
3	Buffalo	April 21, 1843	J. H. Eathrop -	Original - - - -	273 00	629 00	902 00	Buffalo.
4	Do	April 5, 1844	Do -	Original—resigned - -	1,327 70	187 80	1,515 50	Do.
5	Do	May 16, 1845	Henry W. Rogers -	No. 3—and dispensed with under letter of Secretary of the Treasury, September 15, 1846 -	1,443 00	1,657 20	3,100 20	Do.
6*	Do	April 3, 1846	Do -	No. 23, who was appointed October 1, 1842 - - - -	459 00	656 80	1,115 80	Do.
7	Cuyahoga	June 10, 1844	William Milford -	Services dispensed with June 2, 1845 - - - -	273 00	360 10	633 10	Cuyahoga.
8	Do	June 4, 1844	Do -	Services dispensed with May 15, 1845 - - - -	234 00	366 30	600 30	Do.
9	Niagara	Oct. 18, 1845	Reuben H. Broughton -	No. 24—appointed Nov. 30, 1843 -	849 00	371 20	1,220 20	Niagara.
10*	Do	Aug. 25, 1846	Do -	No. 9—resigned - - - -	369 00	487 90	856 90	Do.
11	Texas	Mar. 9, 1846	H. G. Runnels -	Deceased—no account yet received from him - -	-	-	-	Texas.
12*	Detroit	May 2, 1846	C. G. Hammond -	No. 25—appointed September 30, 1845; vice No. 26, appointed July 1, 1845; vice No. 27, appointed June 17, 1844 - -	429 00	None	429 00	Detroit.
13	Boston	Aug. 23, 1844	Lemuel Williams -	Services dispensed with May 31, 1845 - - - -	267 00	205 78	472 78	Boston.

* Only these inspectors, nine in number, now render service confidentially.

A—Continued.

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Inspectors.	Appointed—			In the place of—	Compensation.			Paid by collector at—
	Where.	When.	By whom.		Per diem.	Mileage.	Aggregate.	
14*	Portsmouth	Jan. 31, 1846	Augustus Jenkins	Appointed inspector of customs October 9, 1843	\$265 00	\$535 25	\$800 25	Portsmouth.
15	New York	April 22, 1845	C. P. Van Ness	No. 28—appointed inspector Mar. 10, 1843; dispensed with under letter from Secretary of the Treasury September 15, 1846	1,353 00	2,331 20	3,684 20	New York.
16	Do	July 26, 1844	Do	No. 29	453 00	None	453 00	Do.
17	Do	June 4, 1845	Do	No. 16	1,458 00	None	1,458 00	Do.
18*	Do	Dec. 11, 1844	Do	No. 19—1; no account rendered.				
19	Do	Jan. 8, 1845	Do	No. 30	267 00	166 00	433 00	Do.
20*	Do	June 4, 1845	Do	No. 19—2	1,185 00	370 10	1,555 10	Do.
21	Do	June 28, 1845	Do	No. 31—appointed Aug. 8, 1844	1,380 00	1,084 40	2,464 40	Do.
22*	Do	Sept. 4, 1845	C. W. Lawrence	No. 32	942 00	1,039 60	1,981 60	Do.
					14,957 70	12,010 83	26,968 53	

* Only these inspectors, nine in number, now render service confidentially.

TREASURY DEPARTMENT, *First Comptroller's Office*, February 5, 1847.

AUG. L. McCREA.

C.

TREASURY DEPARTMENT,
Comptroller's Office, February 18, 1799.

SIR: I have received your letter to the Secretary of the Treasury of the 6th inst., relative to a quantity of sugar stranded on Synepuxent beach, and removed into another district without paying or securing the duties thereon according to law. You say you do not consider yourself obliged to pursue this merchandise out of your district, as there are officers appointed in every part of the Union; but at the same time you wish for instructions on the subject. A collector, or other officer invested with public authority, in so plain a case, should know his duty, and perform it without waiting for instructions. If the revenue laws have been intentionally disregarded, you are as competent to make a seizure or institute a suit for a penalty in another district, as within your own; but if the violation has not been intentional, a less rigorous mode of securing the duties should be adopted.

I am, &c.,

J. STEELE, *Comptroller.*

WILLIAM SELBY, Esq.,
Collector, Snow Hill, Maryland.

TREASURY DEPARTMENT,
Comptroller's Office, October 10, 1805.

SIR: From the facts stated in your letter of the 7th inst., in relation to securing the duties on goods which have arrived at the extreme part of your district, it appears to be expedient that the inspectors employed on the occasion should have an extra allowance, in addition to that established by law. I therefore authorize you to make them a reasonable additional compensation, to be exhibited in accounts distinct from those that embrace the legal charge.

I have just received your letter of the same date. If an additional number of inspectors be wanting, you must consult the Secretary of the Treasury. If any of the inspectors should be committed for want of bail, they cannot be entitled to the per diem allowance during the time of their confinement.

I am, &c.,

GABRIEL DUVAL,
Comptroller.

ALLEN McLANE, Esq.,
Collector, Delaware, Wilmington.

TREASURY DEPARTMENT,
Comptroller's Office, May 24, 1806.

SIR: Your letter of the 21st ult. was duly received. It has been laid before the Secretary of the Treasury, who is of opinion that the situation of the revenue in the district of Delaware renders it proper and just that the expenses necessary to defend the collector against vexatious suits, originating from his carrying the laws into effect, and obeying his instruc-

tions, should be defrayed by the United States ; that government must, however, reserve to itself the right, in every case, to decide whether it be a vexatious suit of that nature or not. In this opinion I concur.

You will in all cases act with circumspection, and consult the district attorney ; and, in cases where he shall advise it, appeal from the decision of the court, if against you.

I am, &c.,

GABRIEL DUVAL,
Comptroller.

ALLEN McLANE, Esq.,
Collector, Delaware.

TREASURY DEPARTMENT,
Comptroller's Office, July 16, 1806.

SIR: Your letter of the 6th ultimo, to the Secretary of the Treasury, relative to the ship "Flora," Captain Mirich, together with all the papers and documents which have been forwarded to the Treasury Department touching the same subject, have been referred to me.

I am of opinion that your conduct in seizing the "Flora" was authorized by law, and that the suit commenced against you for taking possession of her was vexatious. It is just, therefore, that the United States should repay to you any reasonable expenses incurred in defending the suit.

In a suit so plain and unimportant it was not necessary to employ more than one attorney, and the United States ought not to be charged with any extraordinary expense incurred by employing additional counsel without a justifiable ground. The fee of \$50 paid to assistant counsel cannot be admitted. Deducting this sum from your claim, the balance of \$160 72 will be paid. You may charge this balance in your accounts of the customs for the present quarter, and refer to this letter as your authority.

I am, &c.,

GABRIEL DUVAL,
Comptroller.

JOHN PEASE, Esq.,
Collector, Edgartown, Massachusetts.

TREASURY DEPARTMENT,
Comptroller's Office, March 21, 1807.

SIR: I have received your letter of the 16th instant, respecting the ship "Enterprise," stranded in your district.

Having written to you fully, on the 29th January last, on the subject of stranded vessels, it is unnecessary at present to add any thing more on the subject, except so far as relates to the remuneration of the subordinate officers of the customs for extraordinary services and expenses incurred in the discharge of their duties.

In cases where inspectors are carried a distance from their homes in the discharge of their duties, and thereby incur extraordinary expenses,

a reasonable allowance above their stated pay has been made; but the treasury will always judge whether such expenses have been necessarily incurred, and whether the charges on that account are reasonable.

Respectfully, &c.,

G. DUVALL, *Comptroller.*

PHINEAS MANNING, Esq.,

Collector, Perth Amboy, New Jersey.

TREASURY DEPARTMENT,
Comptroller's Office, December 13, 1808.

SIR: Your letter to the Secretary of the Treasury of the 8th is referred to me.

An inspector of the customs is, by law, entitled to no more than two dollars a day for his services; and a greater sum cannot be allowed by way of compensation. It is admitted, however, that an inspector whose duty requires that he should be absent from his family, or usual place of abode, may incur expenses which ought to be borne by the government; and in some cases an allowance has been made. The inspectors employed in the manner stated in your letter have as fair a claim to an allowance for extra expenses as any others; and I am willing that an allowance should be made them; but in every case the inspectors claiming the allowance must exhibit an account showing the particulars of his claim, in order that the accounting officers of the treasury may be enabled to judge whether the claim is just.

I am, &c.,

G. DUVALL, *Comptroller.*

JOHN STEELE, Esq.,

Collector, Philadelphia.

TREASURY DEPARTMENT,
Comptroller's Office, April 3, 1809.

SIR: On receipt of your letter of the 4th ultimo, I instructed the collector at Georgetown, Columbia, to pay to Wm. Gamble the sum of \$242 67, being the amount allowed for his compensation as inspector at Lewiston, in your district, from the 15th February, 1806, to the 24th January, 1808, inclusive, at the rate of \$10 per month, which I find, by your accounts for the fourth quarter of last year, is the rate at which you paid Joseph Gamble, the present inspector.

In order that this transaction may appear in your accounts as a charge against the customs, I have to request that you will, in your next quarterly account, credit the United States with the amount as so much received from the collector at Georgetown; and that you will charge among the payments to inspectors the amount of Wm. Gamble's claim, specifying the time for which he has been paid, and the rate of allowance per month.

Mr. Gamble's receipt will be filed with your accounts at the treasury.

I am, respectfully, &c.,

GABRIEL DUVALL, *Comptroller.*

JAMES LEE, Esq.,

Collector, Niagara, New York.

TREASURY DEPARTMENT,
Comptroller's Office, April 14, 1809.

SIR: I return herewith the letter which you sent to this office from Peter Saily, esq., of the 23d ultimo.

In answer to your note on the back of the letter, I have to observe that it has been the practice to pass to the credit of collectors, since the embargo laws went into operation, charges for expenses incurred by traveling in the execution of their official duties; and charges for other extraordinary expenses, necessarily incurred in the public service, would be admitted.

Some of the collectors have, however, not only charged their extra expenses, but also two dollars a day for their extra trouble. Such charges have been rejected; as the only compensation admissible in the settlement of their accounts is their salary, and commission arising on payments made out of moneys received for duties.

Respectfully, &c.,

G. DUVALL, *Comptroller.*

TO ALBERT GALLATIN, Esq.

TREASURY DEPARTMENT,
Comptroller's Office, September 13, 1813.

SIR: On conferring with the acting Secretary of the Treasury on the subject of your letter of the 31st of last month, it has been agreed that the reasonable and proper expenses of resisting the claims of individuals to replevy, under State authority, goods seized under authority of the United States, shall be borne by the public. You will, therefore, be pleased to take speedy and efficient means to bring this question to a determination. You will also for the present abstain from making any charge of these expenses in your accounts as collector; but keep a regular account of them, supported by proper vouchers, and transmit the whole to this office, when the mode of reimbursement will be pointed out to you. If you should find it necessary to engage counsel, in addition to the assistance you derive from the public attorney, one hundred dollars will be allowed for that object.

Respectfully, &c.,

RICHARD RUSH, *Comptroller.*

PETER SAILLY, Esq.,
Collector, Champlain, New York.

TREASURY DEPARTMENT,
Comptroller's Office, June 3, 1817.

SIR: Your letter of the 16th ultimo to the Secretary of the Treasury has been referred to me.

For the reasonable expenses incurred in removing the public property, books, papers, &c., of the custom-house at St. Mary's, Georgia, an allowance will be made by this department; but the account therefor should be stated in the names of the legal representatives of Abraham Bessent, de-

ceased, and the charges in such account should, as far as practicable, be supported by vouchers.

With, &c.,

J. ANDERSON, *Comptroller.*

DAVID LEWIS, Esq.,

Late Deputy Collector, St. Mary's, Georgia.

TREASURY DEPARTMENT,
Comptroller's Office, June 4, 1825.

SIR: I have received your letter of the 31st ult., enclosing an account of Benjamin Wood and Caleb T. Ward, certified by the surveyor, for \$98 for *extra expenses*, while attending to the discharge of wrecked vessels; particularly the ship Nestor from Liverpool, stranded on Long Island, about thirty miles from New York, where you say they rendered essential service to the revenue by taking charge of the goods saved from the wreck, and forwarding them to your office, that the duties might be secured thereon.

In consideration of the services thus rendered, the *extra expenses* incurred therein, which you say are both just and reasonable, may be paid.

The account forwarded by you is, agreeably to your request, returned herewith.

Respectfully, &c.,

JOSEPH ANDERSON, *Comptroller.*

JONATHAN THOMPSON, Esq.,

Collector, New York.

Resolved, That the Senate and House of Representatives, That the honor and best interests of the nation will be subserved by a speedy end of the war with Mexico, and a settlement of all matters in dispute by arbitration or negotiation.

Resolved, That Vermont will not give its countenance, aid, or assent to the admission into the federal Union of any State whose constitution tolerates slavery; and does hereby appeal to each of her sister States to concur, in its own name, in this declaration.

Resolved, That the Senators and Representatives in Congress from Vermont will conform to the hearty wishes of their constituents, by earnestly supporting the principles set forth in the foregoing preamble and resolutions, and in using all other just, effectual, and constitutional means to avert the tremendous evils of slavery, and resist its encroachments upon the rights and interests of the non-slaveholding States.

Resolved, That his excellency the governor be requested to forward a copy of these resolutions to the governor of each State in the Union, and to our Senators and Representatives in Congress, under the seal of the State, and with his signature of approval.

Approved November 3, 1846.

HORACE EATON. [L.S.]

ceased, and the charges in such account should, as far as practicable, be supported by vouchers.

With, &c.,

J. ANDERSON, Comptroller.

DAVID LEWIS, Esq.,

Late Deputy Collector, St. Mary's, Georgia.

TREASURY DEPARTMENT,

Comptroller's Office, June 4, 1835.

Sir: I have received your letter of the 31st ult., enclosing an account of Benjamin Wood and Caleb T. Ward, certified by the surveyor for \$98 for extra expenses, while attending to the discharge of wrecked vessels; particularly the ship Nestor from Liverpool, stranded on Long Island, about thirty miles from New York, where you say they rendered essential services to the revenue by taking charge of the goods saved from the wreck, and forwarding them to your office, that the duties might be secured thereon.

In consideration of the services thus rendered, the extra expenses incurred therein, which you say are both just and reasonable, may be paid. The account forwarded by you is, agreeably to your request, returned herewith.

Respectfully, &c.,

JOSEPH ANDERSON, Comptroller.

JOSEPH THOMPSON, Esq.,

Collector, New York.

JOSEPH THOMPSON, Esq.,